



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

**REGION VII
901 NORTH 5TH STREET
KANSAS CITY, KANSAS 66101**

May 21, 2010

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Michael D. Hockley, Esq.
Spencer Fane Britt & Browne
1400 Commerce Bank Building
1000 Walnut Street
Kansas City, MO 64106-2140

Dear Mr. Hockley:

In accordance with the Administrative Order on Consent (Docket No. VII 94-F-0025) between the United States Environmental Protection Agency (EPA) and Laidlaw Waste Systems, Inc., this billing represents costs paid by the EPA for the period of June 1, 2008 through April 30, 2010. The EPA hereby requests payment in the amount of \$34,652.04.

Payments to EPA shall be made payable to the order of the Hazardous Substance Response Fund, and shall be forwarded to:

US Environmental Protection Agency
Superfund Payments
Cincinnati Finance Center
PO Box 979076
St. Louis, MO 63197-9000

Please annotate the check with the site name West Lake Landfill, site number 0714 OU02 and the bill number 2771026T036. A copy of the check and transmittal letter should be sent to:

Dan Wall
Remedial Project Manager
Superfund Division
U.S. Environmental Protection Agency
901 North 5th Street
Kansas City, Kansas 66101

Interest shall begin to accrue sixty (60) days from receipt of this letter at the current rate of 2.24 percent per annum for the period October 1, 2009 through September 30, 2010. Interest will be compounded annually. On October 1 of each subsequent fiscal year, any unpaid balance will begin accruing interest at the new rate to be determined by the Secretary of the Treasury. Payments shall apply first to any interest due and the remaining amount shall apply to the principal.

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Superfund

EPA's Office of the Chief Financial Officer (OCFO) has revised the Agency's methodology for allocating indirect costs to Superfund sites. This was done to bring EPA into compliance with the Statement of Federal Financial Accounting Standards No. 4. The principal goal of the Standard is for Federal agencies to determine and report on the true costs of their programs and activities. Additional information on the methodology guidance is located at www.epa.gov/fedrgstr/EPA-WASTE/2000/June/Day-02/f13845.htm.

OCFO calculates indirect cost rates using the revised methodology for all fiscal years after 1989, and applies to billings issued after October 1, 2000. The revised methodology allocates indirect costs in proportion to all direct costs, whereas the old methodology used the number of Superfund staff hours charged to a site.

Since 1995, EPA has strived to make administrative changes to the Superfund program to make cleanup faster, fairer and more efficient. Under the Superfund Administrative Reform on improving the management of the Potentially Responsible Party (PRP) oversight while ensuring protective cleanups and to send oversight bills to PRPs in a timely manner. We believe that maintaining an open dialogue with PRPs about oversight expectations and PRP performance can improve the efficiency of response actions and minimize the cost of oversight.

To that end, we would like to offer to discuss with you our plans for oversight for ongoing and upcoming work at the West Lake Landfill OU2 site and to provide you with the opportunity to suggest ways to effectively streamline the work and its oversight. Please contact Dan Wall at (913) 551-7710 within the next two weeks if you are interested in having a conversation or meeting with us on these issues.

Please be advised that not all costs incurred by the Government during the billing period stated above have been paid/ posted. Therefore, any costs which have not been posted will be included in the future billings. Interest will not accrue on these amounts until sixty days after they are billed.

If you have any questions you may contact Dan Wall at the above number, or call me at (913) 551-7232.

Sincerely,



Jay Teopaco
Accountant

Enclosure:

SCORPIOS Report

cc: Jo Lynn White, Allied Waste Industries
Cheryle Micinski, CNSL
Dan Wall, SUPR
CINWD acctsreceivable
Joe Poetter, Cincinnati
Pam Samek, SUPR

Itemized Cost Summary

WESTLAKE LANDFILL, BRIDGETON, MO SITE ID = 07 14

Operable Unit(s): 02

Costs June 1, 2008 through April 30, 2010

CRP# 124756

REGIONAL PAYROLL COSTS	\$9,625.21
HEADQUARTERS PAYROLL COSTS	\$41.55
COOPERATIVE AGREEMENTS	
MISSOURI DEPT. OF NATURAL RESOURCES (V99738105)	\$14,236.13
EPA INDIRECT COSTS	\$10,749.15
Total Site Costs:	<u>\$34,652.04</u>

Regional Payroll Costs

WESTLAKE LANDFILL, BRIDGETON, MO SITE ID = 07 14

Operable Unit(s): 02

Costs June 1, 2008 through April 30, 2010

CRP# 124756

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
EASLEY, DIANE M. ENVIRONMENTAL SCIENTIST (RPM)	2008	26	0.50	30.39
			<u>0.50</u>	<u>\$30.39</u>
GIFFORD, KIMBERLY Administrative Support Assistant (Oa)	2009	14	0.75	18.21
			<u>0.75</u>	<u>\$18.21</u>
MICINSKI, CHERYLE L. GENERAL ATTORNEY	2008	24	7.00	539.94
		25	3.75	289.27
		26	4.75	366.40
	2009	01	2.50	192.84
		05	3.00	231.41
		06	1.75	134.98
		07	3.50	269.89
		08	1.75	139.94
		09	2.75	219.91
		12	1.50	119.92
		13	1.00	79.97
		14	9.75	779.70
		16	3.00	240.11
			<u>46.00</u>	<u>\$3,604.28</u>
MORRISON, ALICE V. VILLALPANDO, ALICE ACCOUNTANT	2008	25	0.25	11.00
		26	1.75	77.01
	2009	01	0.75	32.99
			<u>2.75</u>	<u>\$121.00</u>
REEVES, DIANA L. SECRETARY (OA)	2009	18	0.25	8.23
			<u>0.25</u>	<u>\$8.23</u>
SALADIN, BETTY J. ACCOUNTANT	2009	14	0.75	34.88
			<u>0.75</u>	<u>\$34.88</u>
SAMEK, PAMELA G. ENVIRONMENTAL PROTECTION SPECIALIST	2008	26	0.50	23.57
	2009	26	0.25	11.93

Regional Payroll Costs

WESTLAKE LANDFILL, BRIDGETON, MO SITE ID = 07 14

Operable Unit(s): 02

Costs June 1, 2008 through April 30, 2010

CRP# 124756

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
SAMEK, PAMELA G.	2010	05	0.25	11.93
			1.00	\$47.43
TAPIA, CECILIA M. SUPERVISORY PROGRAM MANAGER	2009	16	5.00	507.94
			5.00	\$507.94
TEOPACO, JAY ACCOUNTANT	2009	21	1.00	40.24
			1.00	\$40.24
ULMER, DEANNA K. SECRETARY (OA)	2008	25	0.50	14.36
		26	1.25	35.86
			1.75	\$50.22
WALL, DANIEL R. ENVIRONMENTAL ENGINEER (RPM)	2008	24	16.00	974.66
		25	4.00	243.65
	2009	01	3.00	182.76
		02	4.00	243.67
		04	5.00	304.58
		05	2.50	152.29
		06	6.00	365.49
		07	11.00	670.09
		09	10.00	631.99
		10	5.00	316.00
		11	4.00	252.79
		12	6.00	379.18
		13	2.00	126.39
		14	3.00	189.60
		15	2.00	129.25
			83.50	\$5,162.39
Total Regional Payroll Costs			143.25	\$9,625.21

Headquarters Payroll Costs

WESTLAKE LANDFILL, BRIDGETON, MO SITE ID = 07 14

Operable Unit(s): 02

Costs June 1, 2008 through April 30, 2010

CRP# 124756

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
LEGARE, AMY R. ENVIRONMENTAL SCIENTIST	2009	21	0.50	41.55
			<u>0.50</u>	<u>\$41.55</u>
Total Headquarters Payroll Costs			<u>0.50</u>	<u>\$41.55</u>

Contract Costs

WESTLAKE LANDFILL, BRIDGETON, MO SITE ID = 07 14
Operable Unit(s): 02Costs June 1, 2008 through April 30, 2010
CRP# 124756COOPERATIVE AGREEMENTS

State Agency: MISSOURI DEPT. OF NATURAL RESOURCES

SCA Number: V99738105

Project Officer(s): Ann Keener

Dates of Service: From: 04/01/2007 To: 03/31/2009

Summary of Service:

Total Costs: \$14,236.13

<u>Drawdown Number</u>	<u>Drawdown Date</u>	<u>Drawdown Amount</u>	<u>Treasury Schedule Number and Date</u>	<u>Site Amount</u>
446000987BV	11/05/2008	296,480.24	93232946509 11/05/2008	2,749.81
446000987BV	04/28/2009	323,352.65	91272946509 04/28/2009	1,741.52
446000987BV	05/26/2009	403,503.29	91602946509 05/26/2009	8,459.68
446000987BV	12/18/2009	98,146.19	00292946509 12/18/2009	1,302.78
446000987BV	03/11/2010	-447.22	3310SV140 03/11/2010	-17.66
Total:				<u><u>\$14,236.13</u></u>

EPA Indirect Costs

WESTLAKE LANDFILL, BRIDGETON, MO SITE ID = 07 14
Operable Unit(s): 02

Costs June 1, 2008 through April 30, 2010
CRP# 124756

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate(%)</u>	<u>Indirect Costs</u>
2008	2,606.11	44.97%	1,171.97
2009	19,999.73	44.97%	8,993.90
2010	1,297.05	44.97%	583.28
	<u>23,902.89</u>		
Total EPA Indirect Costs			<u>\$10,749.15</u>

EPA Indirect Costs

WESTLAKE LANDFILL, BRIDGETON, MO SITE ID = 07 14
Operable Unit(s): 02

Costs June 1, 2008 through April 30, 2010
CRP# 124756

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
EASLEY, DIANE M.	2008	26	30.39	44.97%	13.67
			30.39		\$13.67
MICINSKI, CHERYLE L.	2008	24	539.94	44.97%	242.81
		25	289.27	44.97%	130.08
		26	366.40	44.97%	164.77
			1,195.61		\$537.66
MORRISON, ALICE V.	2008	25	11.00	44.97%	4.95
		26	77.01	44.97%	34.63
			88.01		\$39.58
SAMEK, PAMELA G.	2008	26	23.57	44.97%	10.60
			23.57		\$10.60
ULMER, DEANNA K.	2008	25	14.36	44.97%	6.46
		26	35.86	44.97%	16.13
			50.22		\$22.59
WALL, DANIEL R.	2008	24	974.66	44.97%	438.30
		25	243.65	44.97%	109.57
			1,218.31		\$547.87
Total Fiscal Year 2008 Payroll Direct Costs:			2,606.11		\$1,171.97
Total Fiscal Year 2008:			2,606.11		\$1,171.97

EPA Indirect Costs

WESTLAKE LANDFILL, BRIDGETON, MO SITE ID = 07 14
Operable Unit(s): 02

Costs June 1, 2008 through April 30, 2010
CRP# 124756

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
GIFFORD, KIMBERLY	2009	14	18.21	44.97%	8.19
			18.21		\$8.19
LEGARE, AMY R.	2009	21	41.55	44.97%	18.69
			41.55		\$18.69
MICINSKI, CHERYLE L.	2009	01	192.84	44.97%	86.72
		05	231.41	44.97%	104.07
		06	134.98	44.97%	60.70
		07	269.89	44.97%	121.37
		08	139.94	44.97%	62.93
		09	219.91	44.97%	98.89
		12	119.92	44.97%	53.93
		13	79.97	44.97%	35.96
		14	779.70	44.97%	350.63
		16	240.11	44.97%	107.98
			2,408.67		\$1,083.18
MORRISON, ALICE V.	2009	01	32.99	44.97%	14.84
			32.99		\$14.84
REEVES, DIANA L.	2009	18	8.23	44.97%	3.70
			8.23		\$3.70
SALADIN, BETTY J.	2009	14	34.88	44.97%	15.69
			34.88		\$15.69

EPA Indirect Costs

WESTLAKE LANDFILL, BRIDGETON, MO SITE ID = 07 14

Operable Unit(s): 02

Costs June 1, 2008 through April 30, 2010

CRP# 124756

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
SAMEK, PAMELA G.	2009	26	11.93	44.97%	5.36
			11.93		\$5.36
TAPIA, CECILIA M.	2009	16	507.94	44.97%	228.42
			507.94		\$228.42
TEOPACO, JAY	2009	21	40.24	44.97%	18.10
			40.24		\$18.10
WALL, DANIEL R.	2009	01	182.76	44.97%	82.19
		02	243.67	44.97%	109.58
		04	304.58	44.97%	136.97
		05	152.29	44.97%	68.48
		06	365.49	44.97%	164.36
		07	670.09	44.97%	301.34
		09	631.99	44.97%	284.21
		10	316.00	44.97%	142.11
		11	252.79	44.97%	113.68
		12	379.18	44.97%	170.52
		13	126.39	44.97%	56.84
		14	189.60	44.97%	85.26
		15	129.25	44.97%	58.12
			3,944.08		\$1,773.66
Total Fiscal Year 2009 Payroll Direct Costs:			7,048.72		\$3,169.83

EPA Indirect Costs

WESTLAKE LANDFILL, BRIDGETON, MO SITE ID = 07 14
Operable Unit(s): 02

Costs June 1, 2008 through April 30, 2010

CRP# 124756

OTHER DIRECT COSTS

Contract, IAG, SCA, Misc.NO	Voucher Number	Treasury Schedule Date	Site Amount	Annual/SMO Allocation Costs	Ind. Rate (%)	Indirect Costs
V99738105	446000987BV	11/05/2008	2,749.81	0.00	44.97%	1,236.59
		04/28/2009	1,741.52	0.00	44.97%	783.16
		05/26/2009	8,459.68	0.00	44.97%	3,804.32
			12,951.01	0.00		\$5,824.07
Total Fiscal Year 2009 Other Direct Costs:			12,951.01	0.00		\$5,824.07
Total Fiscal Year 2009:			19,999.73			\$8,993.90

PAYROLL DIRECT COSTS

Employee Name	Fiscal Year	Pay Period	Payroll Costs	Ind. Rate (%)	Indirect Costs
SAMEK, PAMELA G.	2010	05	11.93	44.97%	5.36
			11.93		\$5.36
Total Fiscal Year 2010 Payroll Direct Costs:			11.93		\$5.36

OTHER DIRECT COSTS

Contract, IAG, SCA, Misc.NO	Voucher Number	Treasury Schedule Date	Site Amount	Annual/SMO Allocation Costs	Ind. Rate (%)	Indirect Costs
V99738105	446000987BV	12/18/2009	1,302.78	0.00	44.97%	585.86

Costs June 1, 2008 through April 30, 2010
CRP# 124756

Contract, IAG, SCA, Misc.NO	Voucher Number	Treasury Schedule Date	Site Amount	Annual/SMO Allocation Costs	Ind. Rate (%)	Indirect Costs
V99738105	446000987BV	03/11/2010	-17.66	0.00	44.97%	-7.94
			1,285.12	0.00		\$577.92
Total Fiscal Year 2010 Other Direct Costs:			1,285.12	0.00		\$577.92
Total Fiscal Year 2010:			1,297.05			\$583.28
Total EPA Indirect Costs						\$10,749.15